

Exhibit S

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November 23, 2010

VIA OVERNIGHT MAIL

U.S. Probation Office
Eastern District of New York
Attn: John J. Lanigan, U.S. Probation Officer
75 Clinton Street
Brooklyn, NY 11201

**RE: United States v. Nikolai Dozortsev,
Docket No. 07cr736 (S-3) -02**

Dear Officer Lanigan:

This office represents the defendant Nikolai Dozortsev in the above-referenced matter. We have reviewed the Pre-Sentence Investigation Report ("PSR") prepared by the Probation Department ("Probation") and submit this letter detailing our objections thereto.

Objections to the PSR

We object to Probation's Guideline's calculation as set forth in Paragraphs 61 through 84 of the PSR for the following reasons:

Paragraph 61 of the PSR incorrectly attributes a base offense level of 30 to Mr. Dozortsev for his violation of 18 U.S.C. §1956 (h). As set forth in Mr. Dozortsev's plea agreement his base offense level should be no greater than 24 since the loss attributed to Mr. Dozortsev only exceeded \$1,000,000.

We object to Paragraph 62 of the PSR. Pursuant to his plea agreement, the defendant pled guilty to money laundering only in connection with the sale of illegal, un-taxed cigarettes. Probation's 2 point enhancement for the money laundering of narcotics proceeds is incorrect.

We object to Paragraph 63 of the PSR. The defendant was not in the "business of laundering funds," nor does his plea assess such an enhancement. Consequently only a 2, not a 4 point enhancement, is warranted under 2S1.1 (b) (2) (B).

We object to Paragraph 66 of the PSR. In accordance with his stipulated plea agreement, no role adjustment is appropriate.

Accordingly, Mr. Dozortsev's adjusted offense level for his violation of 18 U.S.C §1956 (h) should be no greater than 28, not 42, as stated in Paragraph 68 of the PSR.

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Officer Lanigan
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With respect to Mr. Dozortsev's violation of 18 U.S.C. §1347, the defense objects Paragraphs 72 through 75 of the PSR. The 3 point enhancement set forth in Paragraph 72 appears to be a typographical error, as Probation correctly states that there should be no role adjustment.

The defense objects to Paragraphs 73 of the PSR. The parties have agreed that because per paragraph 74, 3 levels are added for receiving certain Medicare benefits after his release on bail, Mr. Dozortsev should not receive additional obstruction points under 3C 1.1 for the same conduct.

Accordingly, the adjusted offense level for Mr. Dozortsev's violation of 18 U.S.C. §1347 should be no greater than 17 and not 23, as Probation sets forth in Paragraph 75 of the PSR.

We object to Paragraphs 77- 80 and 82 of the PSR in that Mr. Dozortsev's highest adjusted offense level, as stated above is 28. We also object to Paragraph 83 in that as set forth in the plea agreement, Mr. Dozortsev is entitled to a 2 point adjustment for acceptance of responsibility, plus an additional point for timely acceptance. In addition, as set forth in the plea agreement, Mr. Dozortsev is also entitled to an additional point for the global disposition.

Accordingly, Mr. Dozortsev's Total Offense Level should be no greater than 24, not 42, as set forth in Paragraph 84 of the PSR.

In addition, we object to Paragraph 88 of the PSR. There should be no criminal history points attributed for Mr. Dozortsev's 15 year old larceny conviction. As evidenced by the official records of the Florida Department of Law Enforcement of the relevant conviction; attached, the instant offense was committed in 2005, more than 15 years after his release from jail in the referenced larceny case.

Should you have any questions or wish to discuss this matter please contact me.

Thank you for your anticipated cooperation.

Very truly yours,

Robert S. Wolf

cc: AUSA Steven L. Tiscione

Jason Canales

From: internetcriminalresults@fdle.state.fl.us
Sent: Monday, October 25, 2010 9:44 AM
To: Jason Canales
Subject: FDLE Criminal History Search Results

Follow Up Flag: Follow up
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Criminal History

--FLORIDA CCH RESPONSE--
ATN/ANONCCHINET/CCHINET/JASON CANA
FC.DLE/2240974.PUR/P.ATN/ANONCCHINET/CCHINET/JASON CANA

SID NUMBER: 2240974 PURPOSE CODE:P PAGE: 1
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- FLORIDA CRIMINAL HISTORY -

| NAME | STATE ID NO. | FBI NO. | DATE REQUESTED | |
|---------------------|--------------|---------|------------------------------------|--------|
| DOZORTCEV, NICKY | FL-02240974 | | 10/25/2010 | |
| SEX RACE BIRTH DATE | HEIGHT | WEIGHT | EYES HAIR BIRTH PLACE SKIN DOC NO. | |
| M W 12/29/1965 | 5'11" | 195 | BRO BRO | 181415 |

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SID NUMBER: 2240974 PURPOSE CODE:P PAGE: 2

FINGERPRINT CLASS SOCIAL SECURITY NO. MISCELLANEOUS NO. SCR/MRK/TAT
14 52 01 03 07 XXX-XX-7502
11 TT TT 10 04
IN AFIS - 3

ARREST- 1 03/07/1986 OBTS NO.-0000368626
ARREST AGENCY-MIAMI-DADE POLICE DEPARTMENT (FL013000)
AGENCY CASE-368626 OFFENSE DATE-03/07/1986
CHARGE 001-CORRUPT ORGANIZATION
CHARGE 002-LARCENY-

--CONTINUED--

SID NUMBER: 2240974 PURPOSE CODE:P PAGE: 3

GRAND
STATUTE/ORDINANCE- LEVEL-FELONY
CHARGE 003-EMBEZZLE-
STTE FUNDS

JUDICIAL-
AGENCY-S. FLORIDA RECEPTION CENTER - MIAMI (FL013015C)
CHARGE 001 -COURT SEQ COURT NO.-
COURT DATA-LARCENY-

GRAND 1 DEG
STATUTE/ORDINANCE- LEVEL-FELONY
DISP DATE- DISP-CONVICTED

CONFINEMENT-1Y6M
PROBATION-5Y

--CONTINUED--

SID NUMBER: 2240974 PURPOSE CODE:P PAGE: 4

SENT PROVISIONS - CTS 2D
SPLIT SENTENCE

SUPERVISION OR CUSTODY- 03/07/1986 OBTS-NO.-
AGENCY-S. FLORIDA RECEPTION CENTER - MIAMI (FL013015C)
AGENCY CASE-181415 STATUS-RECEIVED ,10/02/1987
AGENCY-NORTH FLORIDA RECEPTION MEDICAL CENTER (FL063025C)
AGENCY CASE-181415 STATUS-DISCHARGED FROM CRIMINAL ,02/17/1988
REMARKS-GRAND THEFT O 100 000 1ST DEG

ARREST- 2 09/15/1987 OBTS NO.-0000368626
ARREST AGENCY-MIAMI-DADE POLICE DEPARTMENT (FL0130000)
AGENCY CASE-368626 OFFENSE DATE-
CHARGE 001-LARCENY-

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SID NUMBER: 2240974 PURPOSE CODE:P PAGE: 5

GRAND
STATUTE/ORDINANCE- LEVEL-FELONY
CHARGE 002-EMBEZZLE-
STATE FUNDS

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December 3, 2010

VIA OVERNIGHT MAIL

U.S. Probation Office
Eastern District of New York
Attn: John J. Lanigan, U.S. Probation Officer
75 Clinton Street
Brooklyn, NY 11201

**RE: United States v. Nikolai Dozortsev,
Docket No. 07cr736 (S-3) -02**

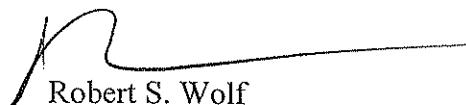
Dear Officer Lanigan:

As you know, this office represents the defendant Nikolai Dozortsev in the above-referenced matter. We submit this letter as a supplement to the defendant's objections to the Pre-Sentence Investigation Report ("PSR") which were sent to your attention on November 23, 2010. In addition to the objections set forth in the November 23rd letter, we object to the PSR to the extent that it contains conduct in excess of what Mr. Dozortsev has pled guilty to. More specifically, Mr. Dozortsev has not pled guilty to having participated in any narcotics related conduct. To the extent that this additional conduct is otherwise stated in the PSR, it should be deleted. In the alternative, if you do not agree to the deletion of the extraneous conduct, it should be described as "alleged."

Additionally, we object to the Department's characterization of Mr. Dozortsev's citizenship. Mr. Dozortsev is a naturalized citizen of the United States, not a "U.S. permanent resident alien." Mr. Dozortsev surrendered his passport to pre-trial services as a condition of his pre-trial release

Please contact me if you would like to discuss this matter.

Very truly yours,



Robert S. Wolf

cc: AUSA Steven L. Tiscione